President.—Is it not better for you to ask a question about it instead of a supplementary question ? All that you asked for is a statement, and that has been furnished. Does any question arise from the answer ? I can understand supplementary questions arising from questions, but does this one arise from this statement ?

Mr. K. S. RAMA AYYAR (*Trippunittura*).

I believe so, Sir.

President.—Why do you not avail yourself of an opportunity of putting a fresh question, instead of asking a supplementary question ?

Mr. K. S. RAMA AYYAR (*Trippunittura*).

I beg your pardon, Sir, I do not understand you.

President.—What I want to point out is that, as far as the statement is concerned, it has been furnished and there the facts are. But from any answer furnished on any question a supplementary question can be put.

Offices audited by the Comptroller of Accounts.

Mr. K. S. RAMA AYYAR (*Trippunittura*).

71. Will the Government be pleased to state the names of the offices whose accounts were audited by the Comptroller of Accounts or his deputies during the years 1099 and 1100 (the first eight months) ?

Mr. K. KRISHNA PISHARODI (*Comptroller of Accounts and Finance Member*).

Lists giving the information are placed on the table (*vide Appendix 2*).

Defalcations of Government money.

Mr. K. S. RAMA AYYAR (*Trippunittura*).

72. Will the Government be pleased to state in the following form the details of the defalcations of Sirkar moneys in the several offices of the State during the years 1097, 1098, 1099 and 1100 (the first eight months) ?

1. Name of office;
2. Amount defalcated;

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3. Officers held responsible;
4. Causes that led to the defalcation;
5. Amount recovered;
6. Amount pending recovery; and
7. Arrangements made to effect recovery.

Mr. K. KRISHNA PISHARODI (*Comptroller of Accounts and Finance Member*).

The instances directly to the point are either under investigation or adjudication.

Contribution to the Municipalities.

Mr. A. SANKARA PUDUVAL (*Trichur*).

73. Will the Government be pleased to state what amounts it has contributed annually towards Municipal expenditure for the various Municipalities of the State for the last six years, and

On what principle the amounts have been apportioned?

Mr. K. KRISHNA PISHARODI (*Comptroller of Accounts and Finance Member*).

The statements showing the contributions made by Government for ordinary Municipal purposes and for Town Improvement are placed on the table (*Vide Appendix 3*).

Government have not followed any hard and fast rule in the matter. They have exercised considerable discretion in the apportionment of grants. The general contributions were for ordinary Municipal purposes and were made with the object of enabling the Municipalities to make up annual budget deficits. The special contributions for Town Improvement were made when it appeared to the Government that the improvement of the town was urgently called for and that the Municipality would not be able to accomplish it without assistance.

Mr. A. SANKARA PUDUVAL (*Trichur*).

Sir, in regard to this answer that the Government have not followed any hard and fast rule, and that they have exercised special discretion in their grants, I wish to put a supplementary question--whether the amounts to enable the Municipalities to make up the annual deficit budgets were sanctioned upon the provisional budget. I desire to get the information.

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